SENATE BILL 363

By Yager

AN ACT to amend Tennessee Code Annotated, Title 57, Chapter 3, relative to retail food store wine licensees.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 57-3-802, is amended by deleting subdivision (1) and substituting instead the following:

(1) "Retail food store" means an establishment that derives at least twenty percent (20%) of its taxable sales from the retail sale of food and food ingredients for human consumption taxed at the rate provided in § 67-6-228(a) and has retail floor space of at least one thousand two hundred square feet (1,200 sq. ft.), but no more than fifteen thousand square feet (15,000 sq. ft.), whether physically accessible to the public or having inventory electronically available to the public on-site; and SECTION 2. This act takes effect upon becoming a law, the public welfare requiring it.